

Public Hearing Presentation

Proposed 2004 Budget

for the

City of Rochester

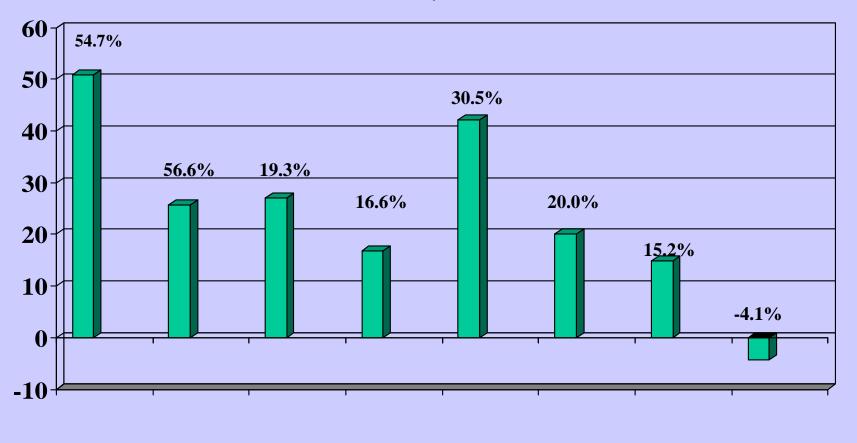
December 1, 2003

CITY OF ROCHESTER

Physical Trend Data

Ten Year Trend

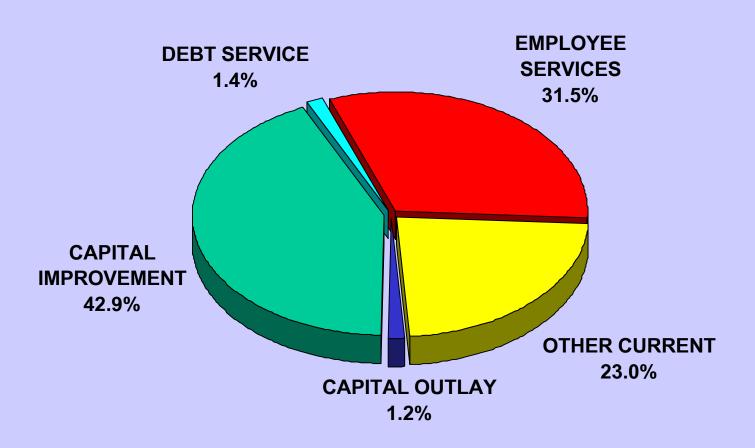
1993 Actual compared to 2002 Actual



Miles			Park City	City	Popul.	Employment			
	Paved	Sidewalks	Sanitary	Acres	Area		City	Per	
	Streets		Sewer				of	1,000	
							Roch.	Popul.	

APPLICATION BY CHARACTER

Total Budget

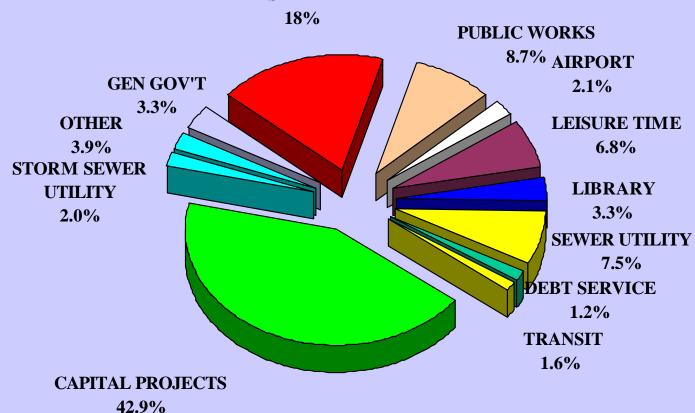


APPLICATION BY FUNCTION

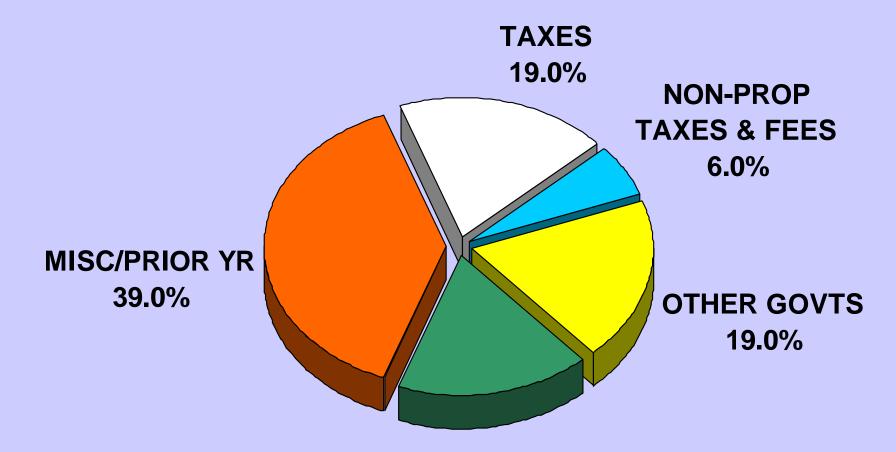
WITHOUT CAPITAL IMPROVEMENTS ALLOCATED

PROPOSED 2004

PUBLIC SAFETY 18%



REVENUE SOURCES PROPOSED 2004 TOTAL BUDGET

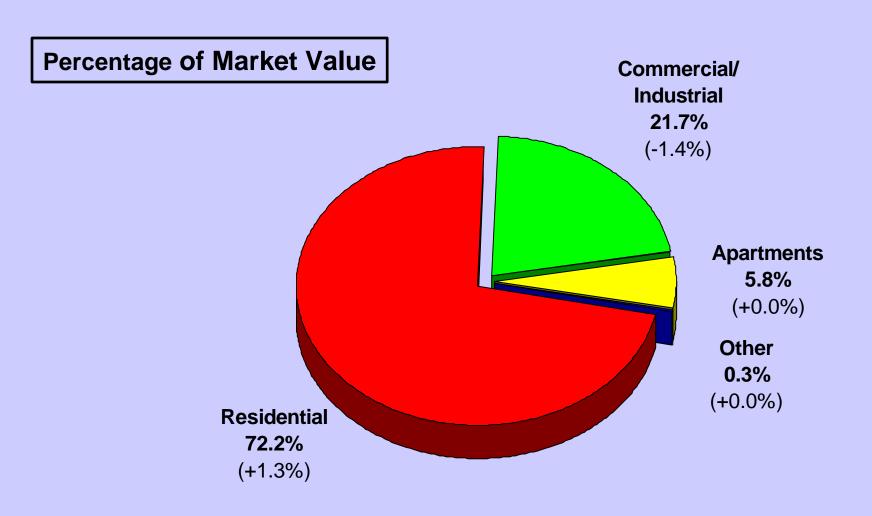


CHARGES FOR SERVICES 17.0%

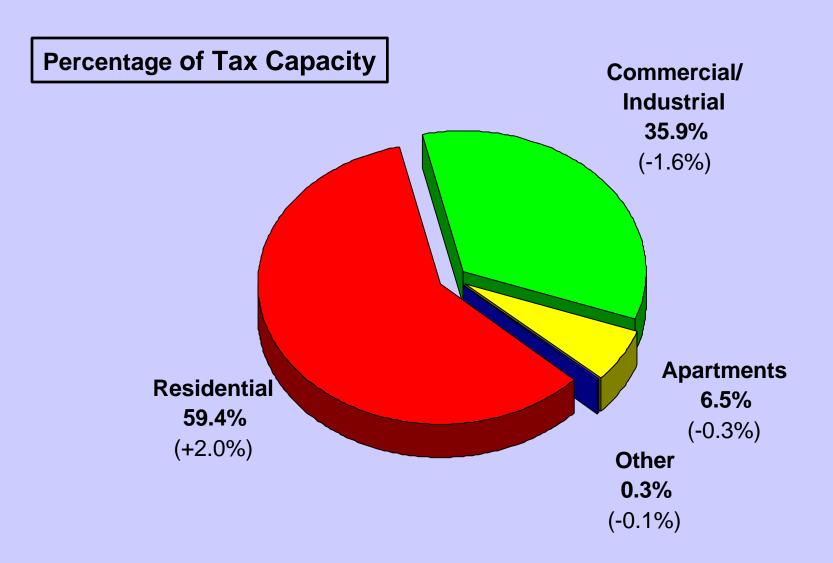
Analysis of Major Revenues

Category	2003 Budget	2004 Budget	Inc. / Dec.
Tax Levy	\$24,950,756	\$27,189,112	\$2,238,356
Local Government Aid	11,139,855	7,511,068	(3,628,787)
Hotel/Motel Tax	2,500,000	2,500,000	-0-
Cable TV Franchise Fee	1,000,000	1,000,000	-0-
Inspection Permits	1,676,588	2,031,498	354,910
In Lieu of Tax	8,168,355	8,701,347	532,992
Sewer Utility Charge	9,150,000	9,000,000	(150,000)
Storm Water Utility Fee	-0-	2,400,000	2,400,000
Library Fund			
City Share	4,111,972	3,997,381	(114,591)
County Share	698,028	652,619	(45,409)
Municipal Recreation Fund			
Fee Revenues	4,806,244	5,355,768	549,524
Non Revenue Share	4,568,007	3,689,942	(878,065)
Parking Fund			
Parking Fine	531,000	600,000	69,000
Parking Ramps	2,118,000	2,068,369	(49,631)
Street Meters	546,000	545,830	(170)
Parking Lots	237,500	281,101	43,601

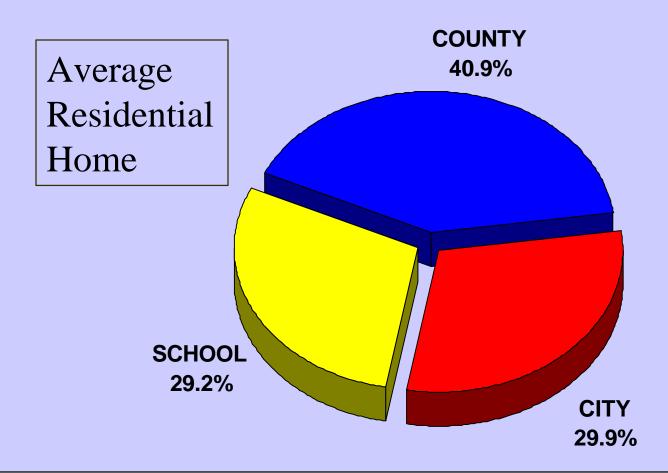
2004 TAX BASE BY PROPERTY CLASS CITY OF ROCHESTER



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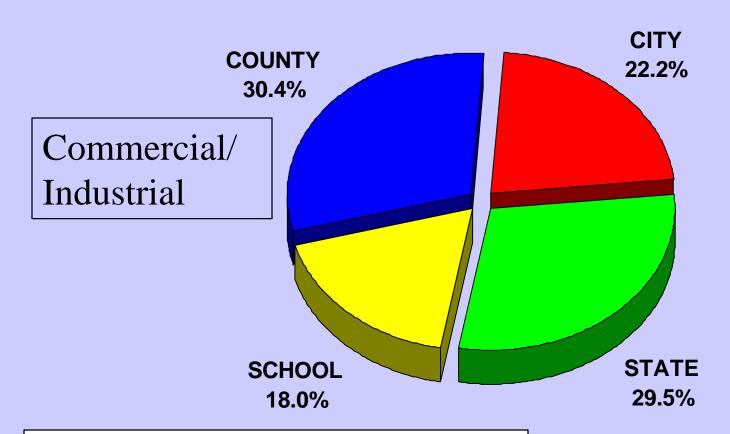


PROPOSED 2004 COMBINED TAX LEVY CITY OF ROCHESTER



Note:All shares are after the market value School levy is applied and the Market Value Homestead Credit is applied to all three levies.

PROPOSED 2004 COMBINED TAX LEVY CITY OF ROCHESTER

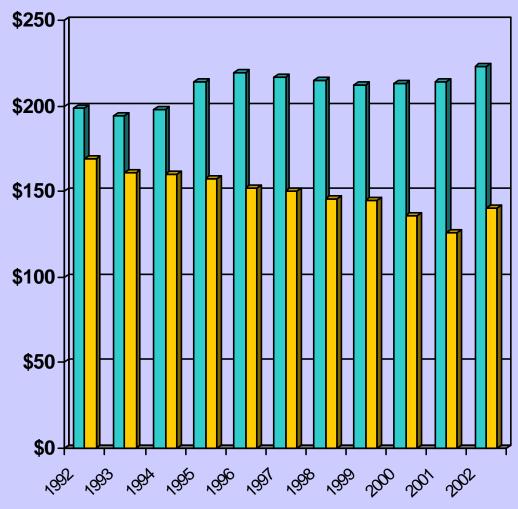


Note: Commercial & Industrial properties begin paying a new State property tax in 2002

Top 10 Taxpayers – City of Rochester

Taxpayer	Market Value	Tax Capacity	Taxes Paid
Mayo	\$207,721,300	4,097,599	\$7,522,662
General Growth	\$89,014,700	1,777,276	\$1,801,660
IBM	\$46,156,300	908,305	\$1,655,589
BDG5-Ltd Ptshp	\$28,614,400	571,538	\$1,057,435
Kahler-Sunstone	\$19,234,100	383,209	\$705,910
Dayton-Hudson-Target	\$20,567,500	409,100	\$651,186
IRET Properties	\$30,772,600	489,550	\$626,826
Seneca Foods	\$17,624,100	334,410	\$607,572
Mortonsen Properties	\$15,957,900	318,408	\$589,126
Leslie Nelson	\$17,343,600	323,438	\$588,746

Property Tax, LGA & HACA Per Capita (Inflation Adjusted)



• Per Capita Property Taxes

1992 \$1991997 2172002 223

Per Capita LGA/HACA/Market Value Credit

1992 \$ 1691997 1502002 140

Per Capita Total of Property Taxes, LGA/HACA/Market Value Credit

- 1992 \$ 368- 1997 367- 2002 363

Population

- 1992 74,408- 1997 78,276- 2002 91,264

■ Property Taxes ■ LGA/HACA/Market Value Credit

Residential Combined Tax Bill

By Market Value Of Home

	2003	2004		
			Amount	Percent
Market Value	84,000	84,000	Change	Change
Property Tax:				
City	246	244	-2	-0.8%
County	343	334	-9	-2.6%
School	263	249	-14	-5.3%
Total	852	827	-25	-2.9%
			Amount	Percent
Market Value	150,000	150,000	Change	Change
Property Tax:				
City	535	532	-3	-0.6%
County	747	728	-19	-2.5%
School	532	508	-24	-4.5%
Total	1,814	1,768	-46	-2.5%
			Amount	Percent
Market Value	275,000	275,000	Change	Change
Property Tax:				
City	1083	1077	-6	-0.6%
County	1512	1475	-37	-2.4%
School	1042	999	-43	-4.1%
Total	3,637	3,551	-86	-2.4%

\$84,000

\$150,000

\$275,000

Commercial / Industrial Combined Tax Bill

By Market Value Of Property

		2003	2004		
				Amount	Percent
	Market Value	400,000	400,000	Change	Change
	Property Tax:				
\$400,000	City	2,963	2,945	-18	-0.6%
ψ+00,000	County	4,137	4,038	-99	-2.4%
	School	2,412	2,367	-45	-1.9%
	State Comm.	3,988	3,915	-73	-1.8%
	Total	13,500	13,265	-235	-1.7%
				Amount	Percent
	Market Value	750,000	750,000	Change	Change
	Property Tax:				
\$750,000	City	5,824	5,789	-35	-0.6%
Ψ130,000	County	8,131	7,936	-195	-2.4%
	School	4,696	4,614	-82	-1.7%
	State Comm.	7,838	7,695	-143	-1.8%
	Total	26,489	26,034	-455	-1.7%
				Amount	Percent
• • • • • • • •	Market Value	2,000,000	2,000,000	Change	Change
52,000,000	Property Tax:				
_,000,000	City	16,043	15,946	-97	-0.6%
	County	22,395	21,859	-536	-2.4%
	School	12,854	12,640	-214	-1.7%
	State Comm.	21,588	21,195	-393	-1.8%
	Total	72,879	71,640	-1,239	-1.7%

\$2,000,000

Rental Housing-4+ Units Combined Tax Bill

By Market Value Of Property

		2003	2004		
				Amount	Percent
	Market Value	200,000	200,000	Change	Change
\$200,000	Property Tax:				
Ψ200,000	City	1,226	1,016	-211	-17.2%
	County	1,712	1,392	-319	-18.7%
	School	1,041	881	-160	-15.4%
	Total	3,979	3,289	-690	-17.3%
				Amount	Percent
	Market Value	400,000	400,000	Change	Change
	Property Tax:				
4.00.00	City	2,452	2,031	-421	-17.2%
\$400,000	County	3,423	2,785	-639	-18.7%
4 100,000	School	2,082	1,762	-320	-15.4%
	Total	7,958	6,578	-1,380	-17.3%
				Amount	Percent
	Market Value	3,400,000	3,400,000	Change	Change
	Property Tax:				
	City	20,845	17,266	-3,579	-17.2%
2 100 000	County	29,099	23,669	-5,430	-18.7%
53,400,000	School	17,698	14,975	-2,723	-15.4%

55,911

-11,731

-17.3%

67,642

\$3,400,000

Total

City of Rochester 2004 Proposed Budget Hearing



December 1, 2003

ANALYSIS OF PROPOSED EXPENDITURES 2004 Recommended Budget

	RECOMMENDED	REQUESTED	INCREASE /
CATEGORY	BUDGET	BUDGET	(DECREASE)
Employee	\$ 45,050,215	\$ 45,075,380	\$ 25,165
Services			
Other Current	32,197,453	32,494,811	297,358
Expenses			
Capital Outlay	2,031,102	2,080,102	49,000
Capital	61,416,087	74,396,091	12,980,004
Improvements			
Debt Service	1,726,652	1,726,652	-
Allocated to Other Activities	(2,845,682)	(2,858,161)	(12,479)

2003 City of Rochester Growth Information

- 1) From 1/1/03 to 10/31/03 building permits for 760 single family dwellings (sfd detached and attached) and 208 multi-family dwelling units were issued; to date total of 968 units.
- 2) The 2000 Census had a Rochester population of 85,806 persons. The State Demographer's last estimate of population for the City for the year 2002 is 91,264 persons. No more current estimate is available.
- 3) In the calendar year of 2002, the City grew by 1459 acres to a total of 29,760 acres for an area of 46.5 sq. mi.. So far this year (2003), 732 acres have been officially annexed to the City and the area of the City is 47.6 square miles